

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 05-4268

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

KATIE WHITEHEAD MOORE,

Defendant - Appellant.

Appeal from the United States District Court for the Eastern District of North Carolina, at New Bern. Louise W. Flanagan, Chief District Judge. (CR-03-68)

Submitted: November 17, 2005 Decided: November 22, 2005

Before WILKINSON, LUTTIG, and WILLIAMS, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Thomas P. McNamara, Federal Public Defender, Stephen C. Gordon, Assistant Federal Public Defender, Raleigh, North Carolina, for Appellant. Frank D. Whitney, United States Attorney, Anne M. Hayes, Jennifer P. May-Parker, Assistant United States Attorneys, Raleigh, North Carolina, for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Katie Whitehead Moore appeals the sentence imposed upon her conviction for aiding and assisting in the preparation of false income tax returns in violation of 26 U.S.C. § 7206(2) (2000). Moore asserts that the sentence was unreasonable under this court's decision in United States v. Hughes, 401 F.3d 540, 547 (4th Cir. 2005) because the court relied "exclusively" on the sentencing range as determined by the U.S. Sentencing Guidelines Manual (2004).

The district court considered both the advisory guideline range and the factors set out in 18 U.S.C. § 3553(a) (2000) in determining Moore's sentence. We conclude that Moore's sentence is reasonable. We therefore affirm the district court's judgment. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED